HONOLULU STAR-BULLETIN, WEDNESDAY, OCTOBER 3, 1917.

WAR TAX WILL HIT MR. COMMON MAN AS WELL AS AUTOCRATIC RICH

and Many Other Things Will Be Assessed

It is safe to say that every person in Hawaii will be affected by the war revenue bill, for, contrary to general opinion, the poor man as well as the rich will feel in one way or another the pressure developed by the new

If you are not blessed with wealth like your more fortunate or unfortunate neighbor, it may still be that you ponding to the calendar. will feel the pinch of the tax because your wife allows her otherwise stinted pride the use of imported perfume.

glass of soda at the fountain, while your neighbor is quaffing a more sparkling beverage at the bar around war tax is as follows: the corner. Both of you are drinking goods on which the tax has been in-

is tasting a fragrance made sweeter "rolls his own" feels the press of the war bill, and the papers he uses are is paid for by the retailer; some are paid by the manufacturer, but if the old theory that the consumer always gets it in the neck holds good, Mr. Common Man should be vitally interested in the big measure.

Here are some features of the bill as it passed the senate, and evidently in about the form that it will become a law. Features that are known to have been changed are left out in the following summary:

Big Profits Must Pay.

The tax strikes deep at the individual with the big profit. Under the normal tax the old race of payment But it is the surtax changes which are | 14 per cent, 8 cents a gallon. interesting. By the old law the exemption from surtax was any sum below \$20,000. This has been decreased to \$5000. Here is the rate for yearly in-

Five thousand dollars to \$7500, one per cent; \$7500 to \$10,000, two per cent; \$10,000 to \$12,500, three per cent; \$12,500 to \$15,000, four per cent; \$15,000 to \$20,000, six per cent; \$20,000 to \$40,000, eight per cent; \$40,000 to \$60,000, ten per cent.

It is 14 per cent, between \$60,000 and \$80,000; 18 per cent between \$80,000 and \$100,000; 20 per cent between \$100,000 and \$150,000; 25 per cent between \$150,000 and \$200,000; 30 per cent between \$200,000 and \$250,000; 34 per cent between \$250,000 and \$300. 000; 37 per cent between \$300,000 and \$500,000; 40 per cent between \$500,000 and \$750,000; 45 per cent between \$750,000 and \$1,000,000; and 50 per ent for all above \$1,000,000.

Exemption Basis. Many persons will be interested in the next exemption rate. Instead of \$3000 as formerly for single men it becomes \$1000. For married men it is



At all dealers.

Smokes, Drinks, Amusements \$2000 instead of \$4000. Every single or married person having an income, from whatsoever source, of \$1000 must

file a return. The old rate of income tax for corporations was 2 per cent. It became 4 per cent under the new law.

Excess profits tax for corporations. copartnerships and individuals: The months ending December 31, 1917. Returns are due on or before March 1 of each year. Exceptions are made where firms have fiscal years not corres-

The pre-war period used as a basis from which to compute the profits since the war began includes the years It may be that the only thirst 1911, 1912 and 1913. Businesses quencher you can lavish on yoursell which were not organized nor operatduring the warm Hawaiian days is a ing during the prewar period get their basis by using similar businesses that were doing so. The rate for the pre-

Twelve per cent on profits not in excess of 15 per cent of the allowed deductions provided for under this law; The man who smokes 25-cent cigars | 16 per cent from 15 per cent to 25 per | a little fighting. per cent; 20 per cent from 25 to 50 per by an additional tax, but the man who cent; 25 per cent from 50 to 75; 30 per 100 to 150; 40 per cent from 150 to taxed higher than before. Of course 200; 45 per cent from 200 to 250; 50 not every commodity has a tax which per cent from 250 to 300; 60 per cent for and above 300 per cent.

The War Revenue Tax bill practi-Big increases are noted in beverages and liquors of beverage class. Distilled spirits. Old rate \$1.10 a proof gallon; new rate \$3.20.

Imported perfumes (new) \$1.10 per wine gallon on the distilled spirits contained therein. Rectified spirits, 15 cents per proof

Fermented liquor, Old rate \$1.50 a barrel of 31 gallons. New rate \$3. Wines, vermuth, cordials, liqueurs, \$1.10 per proof gallon if containing alcohol over 14 per cent, in addition was 2 per cent. Now it is 4 per cent. to the old rate of 10 cents. Less than

comes 36 cents a quart.

cents; \$1.25 to \$2 taxed 4 cents; \$2 present. to \$3, taxed 6 cents; \$3 to \$4, taxed factured sodas is taxed one cent a

tain is taxed 5 cents a pound.

For Tobacco Users the taxes of My Lady Nicotine. On left the glorious past to look after small cigars the tax is 25 cents ad itself. ditional to the present rate per 1000. 5, 20 cents and up, \$7. Small cigaretes are taxed addition-

ally 75 cents a thousand; large cigarctes, \$1.20. Additional tax on tobacco is 4 cents a pound. Cigarete papers as follows: Cases

containing 25 to 100 papers, 1/2 cent; 50 to 100 papers, one cent; more than 100 papers, one cent a hundred or each fraction thereof.

One-half of the tax is also due the day the law is enacted, from persons! who have for sale, cigars, cigaretes right. and tobacco. To be inventoried and paid for within 30 days. The same additional tax.

former tax and are to become efthings.

The bill provides that soldiers in der certain provisions.

orothy Dix Talls

THE ACTIONS AND REACTIONS OF, he has gotten a splendid situation now ! WAR.

BY DOROTHY DIX. The World's Highest Paid Woman Writer.

want to hide your head and weep, treated?" The call to arms brings out the best

you the surprise of your life. Men ing over with noble, patriotic senti-"And other men and women, who lungs.

cent from 75 to 100; 35 per cent from ings about their country and who off would be as safe in a first line, wife line, I said. I have earned my ing their native land.

give their all to their country, and to a bullet. others hold up their country for all "That night little Mamie Jones "Well, we walked around the block they can get out of it, and you never came to see me. You know Mamie six times, arguing it and by the last patriotism and get to be millionaires, bullying brute of an employer until wife who felt about it like I did, and men of the different plantations. and other people, who were nothing she looks as if she was so scared she he went in and enlisted. but millionaires before the war, turn couldn't say 'boo' to a goose. Ot! "'I made him go,' said Mamie out to be patriots. There's nothing course I had heard that Mamie had clutching her little hands together in like war to give you the real number been married very suddenly to Bob a gesture of agony, but I go around of your friends and show you where Thomas-that she was one of those with a lump of ice inside of me, for

years and years I have worshipped at hadn't been hunting for a petticoat to Champagne and sparkling wines. the woman's shrine as at an altar of Taxed in addition to the old rate. The Perfect Patriotism. She is president new tax will be double. Thus 12 of a chapter of the D. A. R.'s, and a I liked Mamie and so I congratulated cents a quart under the old law be- Colonial Dame, and a charter member her and asked after her husband." of every patriotic society from Maine Sirups and extracts for soft drinks to California, and they simply couldn't enlisted,' she said with a queer smile." Wednesday and Friday. and soda water. Selling at \$1.25 3 hold a convention unless she was

"I'll wager she has been on a milcents; \$4 and up, taxed 12 cents. lion committees, more or less, to mark Unfermented grape juice and manu- the graves of revolutionary and civil war herees, and jut up tablets to BAPTIST-In Honolulu, September show where great batt'es were fought The carbonated gas that puts the and historic marches made, and she's fizz into the soda at the local foun scattered tons of flowers on Decoratin Day, and been a living reproach to us slackers who have been so Tobasso users will find interest in busy with precent day affairs we have

"Why, I don't remember that I ever Ordinary cigars are taxed \$1 a thou- saw Mrs. Robinson when she didn't sand; 7 to 15 cents, \$3; 15 to 20 cents, have a little American flag pinned somewhere on her person, and just to hear her discourse about MY COUN-TRY was nothing short of a sacred privilege. I never listened to her as she talked with shining eyes and rapt voice about the glory of being an American citizen and the blessings of being able to live in this land of liberty, without getting chokey in the throat and feeling like getting up and waving the Stars and Stripes. Oh, she was the Mrs. George Cohan, all

"So,of course, when the president called for soldiers to defend the counrule applies to liquor dealers for the thought that Mrs. Robinson would War stamp taxes are similar to the ing example by offering up her son be the first woman to set an inspirto fight for freedom and his native fective November 1, 1917. These will land. But nothing of the kind hapcover certificates of stock, bonds, par- pened. Mrs. Robinson loved her councel post, capital stock issues and re- try and giorified in its freedom, and issues, agreement of sale, drafts and she was perfectly willing to offer up checks, conveyance of deeds, custom every other woman's son on the altar house entries, passenger tickets, prox- of her country but not her own. She ies at elections, power of attorney, was wild with fear, until the draft playing cards and numerous other was drawn, and her Sam escaped con-

"'It would kill me,' she said, 'to foreign lands during the present war think of my darling boy being in may send letters without postage, un- those dreadful trenches and perhaps getting maimed or killed. Besides

that so many men in his office have gone to the war and I don't want him to give it up.

"'You have property,' I said her, 'one of those long drawn out en you have beautiful, tenderly-reared gagements that never end at the young daughters. How would you church. Bob kept putting off getting period covered by the return is the 12 CF VEN war has its humors," said like to see everything you possess in married, and putting it off until war the Woman Philosopher, "and ruins as the Belgians have seen their was declared and then draft ordered. the Woman Philosopher, "and ruins as the Belgians have seen then the way it affects the people property? How would you like your and he learned that married men the way it affects the people property? How would you like your and he learned that married men you know makes you want to laugh! daughters to be treated as the mothers would be exempt. Then nothing would and cheer when it doesn't make you in France have seen their girls do but we must be married imme-

"'I didn't raise my son to be a solandthe worst that is in humanity, as dier,' she repeated, 'and I am doing ly in such a hurry. He thought that a hot poultice brings out the measels. my bit. I roll bandages at the Red marriage wouldn't be as bad as the "And the results certainly do give Cross every day."

"'Yes,' I said, 'you roll bandages and women before whom you have for some other woman's son whom a man in him, and this war and I been kowtowing they were so slosh. you expect to defend you and yours." "A little further down the street I him and as we left the preacher's I ments have taken to the cyclone cel- met Ann Stebbins who was simply said: * lar and shut up like clams as soon drolling with joy because the examas they were called upon to back up incrs had declared her son to be extheir words with a few sacrifices and empt because he had a weak heart. incipient Brights diseases and bad

have never pipped about their feel. "I should think anybody that badly "Funny, isn't it, how in war some diseases than that he was exposed gives him and turns his back on her

VITAL STATISTICS

25, 1917, to Mr. and Mrs. George

Keomalu, of Kaiulani school

AIXAO-In Honolulu, September 29,

1917, to Mr. and Mrs. Frank Paixao,

IOSSMAN-In Honolulu, September

25, 1917, to Mr. and Mrs. Douglas

Ralph Mossman of 1346B Miller lane,

MARRIED.

KEALOHA-DAVIS-In Honolulu, Sept.

29, 1917, Daniel Kealcha and Mrs.

Martha Davis, Elder Ernest L. Miner

of the Church of Jesus Christ of Lat-

ter Day Saints, Emma street, offi-

ciating; witnesses-William Kaulu-

PITZER-DURENBERGER-In Hono-

lulu, September 29, 1917, Sidney

Spitzer and Hazel M. Durenberger,

Rev. John H. Williams officiating?

witnesses-Selma H. and Arthur J.

DIED.

FRIAS-In Honolulu, Oct. 1, 1917,

aged 81 years and 6 months.

Maui, aged 40 years.

a native of this city.

years old.

Mrs. Marie P. Frias of School street,

SWEENEY-In Honolulu, Sept. 30,

1917, Mrs. Kaanaana Sweeney of

Pauwela, Maui, a native of Pauwela,

ETERS-In Honolulu, Sept. 30, 1917. John, infant son of Mr. and Mrs. John Peters of Desha lane, Palama,

KIPI-In Honolulu, Sept. 30, 1917, Mrs. Lahela Kipi of Mokuoeo Island, a native of Moanalua, this island, 43

KAPU-At the Queen's Hospital, Honolulu, Sept. 29, 1917, Charles Kapu

of 318 Iolani avenue, unmarried, laborer, a native of this city, 22 years

SELVES TO SAVE FOOD

Forty thousand pledge cards, to be

Any citizen having knowledge +

MURINE Granulated Eyelids,

laau and Lydia Kaululaau.

grounds, a daughter-Hattie.

of Cook street, a son-Frank.

a daughter-Eliza Kalua.

Walter Fermin.

son-Clarence Walter.

"'Nothing doing in the dependent couldn't sing two lines of the Star | trench as anywhere else and that it living for 10 years and 1 will earn Spangled Banner to save their lives, would have been a comfort to his it for 10 years more if this state of have risen quietly up, put away their mother to have thought he died de- war lasts that long, and, anyhow, own personal affairs and grabbed a fending his country instead of merely would rather die of starvation than gun or put on a nurse's uniform and helping out the undertaker, but she be the wife of a slacker. I'll stand have gone out to do the work of say didn't see it that way. She would for a lot of things, but not for a rather know that he had seven deadly man who takes all that his country

when she needs him.

diately."

"I am surprised." I exclaimed."

"'So is he, replied Mamie grimly

gaged for a long time,' she went on,

"'I understood why he was sudden

trenches. But I love Bob, and there's

a lot in him. There's the making of

"Come on, there's a recruiting sta-

tion on the next, block. Enlist and

"'I have got a dependent wife,' he

make a good day's work of it."

chortled. 'I am exempt."

war brides who would never have Bob's all I have got in the world." "Now, there's Mrs. Robinson. For been brides at all if a big husky man, "Funny how war affects us, isn't

> Syndicate, Inc.) Dorothy Dix's articles appear reg-"'He's in a training camp. He has ularly in this paper every Monday,

KAUAI NIGHT SCHOOL TEACHERS HOLD DINNER

(Special Star-Bulletin Correspondence.)

LIHUE, Kau: 1, Oct. 1.-The first an-25, 1916, to Mr. and Mrs. Louis Bap- nual dinner of the Kauai night school tist, of 1508 Luso street, a sonteachers was held in Waimea at the home of Mr. T. Brandt, chairman of MEDEIROS-In Honolulu, September the Kausi Young Men's Christian As-21, 1917, to Mr. and Mrs. Manuel sociation, Tuesday night of last week. Medeiros, of 1630 Bernice street, a Twenty-eight were present, representing twenty of the classes now being EOMALU-In Honolulu, September

UNDERFED KIDDIES GET FAT WHEN TREATED TO SOME 'REGULAR' FOOD

tee in Local Schools Shows Surprising Results You know Bob and I had been en-

Reports for the months of March, April, May and June, 1917, submitted to the central committee on child welfare on the work that has been done among the poor children in the public schools, shows that surprising results have been accomplished by the work-

Cyril O. Smith, principal of the committee in which he says that the work at his school was started by selecting children not only known to be underfed, but was showed evident signs of it both in lack of weight and physical energy, and who are known the feeding of 50 children, conducted are going to do the job. So I married to be non-lunch eaters.

ing in ages from 9 to 12 years, were ragout of beef, mutton siew and quan- served during three month was 2911 titles of rice and bread and butter.

improvements, was accompanied by schools.

held in eight different towns. These night schools offer courses in English, citizenship, mechanical drawcan tell beforehand which is going to -a thin, cowed, scrawny little thing time I guess he thought it easier to ing and shop mathematics and are do which. Some people cash in their who has been stenographer to a big fight for Uncle Sam than with a well supported by the ambitious young

> Special emphasis is being laid this fall upon the work with Filipinos. Besides classes in Englisa, speakers are going the rounds of the Filipino villages and giving simple talks on character, thrift and hygiene. Moving piotures are used once a month.

Libue-Miss Nell Findley, Miss Katherine Findley, Mrs. H. Wedemeyer, Miss Elsie Wilcox, Mrs. J. M. Lydgate, Rev. J. M. Lydgate and Mr. W. E. Davis. Waimea-F. W. Thrum, R. H. Lowrie, C. Carlson, T. Brandt, Hart, Mrs. T. Brandt. Makaweli-G. H. Barnhart, L. Choo, R. P. Jesse, H. C. Brown, Mrs. H. C. Brown. Kalaheo-Miss Ella Sohm. Kekaha-William Kruse, Jr., Mrs. Clara A. MacGregor, Miss Cheda, Miss Jones, Mrs. William Kruse. Eleele-Miss Frances Pillar. Mrs. K. Roendahl, Mr. W. Carlson, Mr. K. Roendahl and Charles F. Loomis.

According to a report from Kansas the wheat crops will exceed the 12 per cent increase estimated.

Work of Child Welfare Commit- an increase in energy, better dispositions and better scholarship, ir. Smith pointed out that where prior to these experiments, the selected children were remiss in their school attendance, after they were being fed by the child welfare workers, they became the most regular in school. The total expenditure for all the children for the entire four menths was but \$100. The committee desires to carry on this work, and contributions will be gladly accepted. The greatest gain in weight, according to the re-Royal school submitted a report to the ports, was but four pounds and four ounces, while none snowed permanent losses. The average gain per child was 19 ounces.

Isaac M. Cox, principal of Kalihiwaena school, submitted a report on by the child welfare workers. Of Twenty-two children comprising the total number fed during March. four different nationalities, and rang. April and May, 64 per cent were below average and 36 per cent above examined and weighted. These chil- average in scholarship when the feddren were given free lunch tickets ing was started. When the experiand served with meals each day for ments were completed, only 34 per the four months. The menus consist- cent were below the scholastic standed of beef stew, pork sausage, corn ard, while 66 per cent were above the chowder, meat patties, Turkish soup, average. The total number of lunches with a cost of \$72.75. Mr. Cox ur The results derived from this free that more funds be secured to carry feeding of the underfed children were out this work which is accomplishing surprising. A marked increase in such wonderful results among the unheight and weight, and other physical derfed children in the Honolulu

> All kinds of Hat Cleaning T. OZU HAT STORE Opp. Love's Bakery, 1123 NCLinu Street.

Sole Agents for W. L. Douglas

Phone 2663 1005 Nuuanu, nr. King

Bring Your Old Jewelery

and have it remodeled by workmen who know how.

H. Culman Co., Ltd. 1112 Fort St., above Hotel

wasting man-power ---use more Electricity

That man the lowest mark, and is making good profit who is judiciously cutting all expenses to without charging exorbitant prices is-

The Grocer who grinds his coffee Electrically-The Baker who has Direct Motor Drive for his mixers-The Butcher who grinds his meat Electrically-

The Storekeeper, Merchant, Manufacturer, Contractor, or any other business man who makes Electricity do his man-power work!

From the simple matter of Electric Fans, Grinders and Mixers to turning the big rolls of a massive steel mill, Electricity furnishes the best power service, at the least possible cost, and with the least investment, when central station service is used.

Man-power is the most expensive thing in the world. You can't evade this or dodge it. You must not ignore it. A motor is better and cheaper.

Talking this over with us costs you nothing-and it will result

in something to your advantage. The Hawaiian Electric Co., Ltd.

Electrical Engineers.

